

EXHIBIT 28

From: Howard S. Koh [hsk@msf-law.com]
Sent: Sunday, July 21, 2013 2:41 PM
To: Eaton, Mary
Cc: Johnson, Michael; James, Emma; Baio, Joseph; Michael R. Carney; Peter Goodman; Basil A. Umari; Kaufman, Philip S.; Howard F Sidman; rlwynne@jonesday.com; CKerr@mofo.com; Kahan, Rebecca; glenn.siegel@dechert.com; Mauricio.Espana@dechert.com; kotwick@sewkis.com; alves@sewkis.com; maloney@sewkis.com; Weitnauer, Kit; Hao, William; Jeff Schreiber
Subject: RE: Duff & Phelps deposition

Dear Ms. Eaton,

With the exception of the one confidential document addressed in Michael Johnson's email of approximately 11:18 a.m. today, both Duff & Phelps and counsel for the Trustees have confirmed to me that they have produced all documents provided to Duff & Phelps, or that Duff & Phelps considered in connection with preparing its report. No other documents have been withheld on any grounds, including privilege. All of the documents that Duff & Phelps produced were considered in preparing its report.

With respect to the length of the deposition, I understand that the Court limited fact witness depositions to 4 hours and that in connection with the 9019 motion in this case, expert witness depositions were also limited to 4 hours. As Duff & Phelps' witness, Allen Pfieffer, will be appearing in both a fact and expert capacity, a six hour limitation seems quite fair. Additionally, Mr. Pfieffer prefers to have his deposition completed by 3:30 PM on Wednesday. Also, I am traveling to Minneapolis on Wednesday evening and need sufficient time to get to the airport.

Accordingly, it is our intention to begin the deposition at your offices at 8:00 AM. This will allow us 90 minutes worth of time for breaks and still conclude the deposition by 3:30 PM. We will see you at 8:00 on the morning of July 24, 2013.

Howard S. Koh
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From: Eaton, Mary [<mailto:meaton@willkie.com>]
Sent: Friday, July 19, 2013 10:41 AM
To: Howard S. Koh
Cc: Baio, Joseph; James, Emma
Subject: RE: Duff & Phelps LLC - ResCap: Duff & Phelps 30(b)(6) deposition

Dear Howard,

This is to confirm that we will proceed with the deposition of Duff & Phelps on Wednesday, July 24. We reserve all of our rights with respect to the Duff & Phelps deposition, including its length.

As the court indicated at the hearing on July 17, all information that was "provided to" Duff & Phelps or that Duff & Phelps "considered" in preparing their report should have been produced already. None of it is privileged. We do not believe that all such information has been produced, but if it is your position that it has, kindly confirm in writing that all such information has in fact been produced and that none of it has been withheld on the basis of any asserted privilege or protection or on any other grounds. If all such information has not yet been produced, as we believe to be the case, please produce it immediately.

Regards,
Mary

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